

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
CURRENT YEAR CASH FLOWS
For the period ended June 30, 2021
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$0	\$243,935	\$244,314	\$297,834	\$329,048	\$325,487	\$364,383	\$464,206	\$440,548	\$458,999	\$554,117	\$699,209
Revenues, net of refunds	483,965	331,403	423,621	355,794	342,495	382,203	444,678	321,668	375,681	539,765	491,002	495,302
Expirations to Cash Balance	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	(308,630)	(331,024)	(301,501)	(324,580)	(346,056)	(343,307)	(344,855)	(345,326)	(357,230)	(444,647)	(345,910)	(788,528)
Excess (deficit) of monthly revenues over expenditures	175,335	379	122,120	31,214	(3,561)	38,896	99,823	(23,658)	18,451	95,118	145,092	(293,226)
Transfers from/(to) Rainy Day Fund	68,600	0	(68,600)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	0
Net increase/(decrease) in cash	243,935	379	53,520	31,214	(3,561)	38,896	99,823	(23,658)	18,451	95,118	145,092	(293,226)
Ending Cash Balance	\$243,935	\$244,314	\$297,834	\$329,048	\$325,487	\$364,383	\$464,206	\$440,548	\$458,999	\$554,117	\$699,209	\$405,983

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS
For the period ended June 30, 2021
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$454,485	\$370,931	\$336,489	\$318,434	\$326,652	\$317,003	\$313,300	\$307,147	\$293,525	\$283,006	\$292,626	\$280,210
Payment of Fiscal Year 2020 31 day carryover	(55,975)	0	0	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	0	22,548	0	3,248
Reappropriations expired to current year Cash Balance	0	0	0	0	0	0	0	0	0	0	0	0
Other disbursements funded by surplus/ reappropriations, net of prior year redeposits	(27,579)	(20,402)	(18,055)	8,218	(9,649)	(3,703)	(6,153)	(13,622)	(10,519)	(12,928)	(12,416)	(10,333)
Transfer of Fiscal Year 2020 surplus to Rainy Day Fund	0	(14,040)	0	0	0	0	0	0	0	0	0	0
Total expenditures/transfers of prior year/surplus appropriations	(83,554)	(34,442)	(18,055)	8,218	(9,649)	(3,703)	(6,153)	(13,622)	(10,519)	9,620	(12,416)	(7,085)
Ending Cash Balance	\$370,931	\$336,489	\$318,434	\$326,652	\$317,003	\$313,300	\$307,147	\$293,525	\$283,006	\$292,626	\$280,210	\$273,124

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended June 30, 2021
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$454,485	\$614,866	\$580,803	\$616,268	\$655,700	\$642,490	\$677,683	\$771,353	\$734,073	\$742,005	\$846,742	\$979,418
Expenditures/transfers of prior year/surplus appropriations ensuing payroll	(83,554)	(20,402)	(18,055)	8,218	(9,649)	(3,703)	(6,153)	(13,622)	(10,519)	(12,928)	(12,416)	(10,333)
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	175,335	379	122,120	31,214	(3,561)	38,896	99,823	(23,658)	18,451	95,117	145,092	(293,226)
Transfers from/(to) Rainy Day Fund	68,600	(14,040)	(68,600)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	0	22,548	0	3,248
Ending Cash Balance	\$614,866	\$580,803	\$616,268	\$655,700	\$642,490	\$677,683	\$771,353	\$734,073	\$742,005	\$846,742	\$979,418	\$679,107

Source: wvOASIS
State Auditor's Office, John B. McCuskey, State Auditor
Dept. of Revenue, Dave Hardy, Cabinet Secretary
Prepared by the State Budget Office
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